

PART B - FEE(S) TRANSMITTAL

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52989 7590 01/20/2011

Dickinson Wright PLLC
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 International Square
 1875 Eye Street, N.W., Suite 1200
 Washington, DC 20006

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| | |
|--|--------------------|
| | (Depositor's name) |
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| | (Date) |

| APPLICATION NO | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO | CONFIRMATION NO. |
|----------------|-------------|----------------------|--------------------|------------------|
| 10/576,270 | 04/18/2006 | Masahiro Oshikiri | L9289.06143 | 3601 |

TITLE OF INVENTION: SPECTRUM CODING APPARATUS, SPECTRUM DECODING APPARATUS, ACOUSTIC SIGNAL TRANSMISSION APPARATUS, ACOUSTIC SIGNAL RECEPTION APPARATUS AND METHODS THEREOF

| APPLN. TYPE | SMALL ENTITY | ISSUE FEE DUE | PUBLICATION FEE DUE | PREV. PAID ISSUE FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|--------------|---------------|---------------------|----------------------|------------------|------------|
| nonprovisional | NO | \$1510 | \$300 | \$0 | \$1810 | 04/20/2011 |

| EXAMINER | ART UNIT | CLASS-SUBCLASS |
|----------------|----------|----------------|
| VO, DON NGUYEN | 2611 | 375-260000 |

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47, Rev. 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

DICKINSON WRIGHT PLLC

1 _____
 2 _____
 3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE
 PANASONIC CORPORATION

(B) RESIDENCE: (CITY and STATE OR COUNTRY)
 OSAKA, JAPAN

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

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 Publication Fee (No small entity discount permitted)
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A check is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number 04-1061. (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.
 b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Authorized Signature /James Edward Ledbetter/

Date April 18, 2011

Typed or printed name James E. Ledbetter

Registration No. 28,732

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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